Please Direct All Correspondence to Customer Number 20995

ISSUE FEE TRANSMITTAL LETTER

Applicant : Shirai, et al.

App. No : 10/521.958

Filed : January 21, 2005

For : INDOMETHACIN EXTERNAL

PREPARATION

Art Unit 1617

Art Unit 1617

Class/Sub-Class : 514-420000

Examiner : Jean-Louis, Samira JM

MAIL STOP ISSUE FEE

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

Enclosed for filing is the Issue Fee for the above-identified application:

- (X) Form PTOL-85.
- (X) The amount of \$1,840 will be paid via EFS Web.

The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment, to Account No. 11-1410.

Che Swyden Chereskin, Ph.D. Registration No. 41,466

Agent of Record

Customer No. 20,995